IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CUSTOMS APPEAL NO.58 OF 2007

The Commissioner of Customs (Import) ..Appellant

Vs.

M/s.Shah & Mehta & Anr. ..Respondents

Mrs.S.V.Bharucha with Ms.Heena Shah
i/b.Dr.T.C.Kaushik for the Appellant.
Mr.Kiran Doiphode i/b.V.M.Doiphode & Co. for the
Respondents.

**CORAM :- DR.S.RADHAKRISHNAN &
V.C.DAGA, JJ.**

DATE : 14TH JUNE, 2007

P.C.

. Heard the learned Counsel for the parties.

Perused the order dated 20th December,2004 passed by the CESTAT. All the questions raised in the above are restricted only against Respondent No.2 and pertains to appreciation of evidence. We do not find any substantial question of law involved in the above.

The Appeal stands dismissed.

(V.C.DAGA,J.) **(DR.S.RADHAKRISHNAN,J.)**